



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913**When was utility organized?** 12/31/1936**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS MARY KLINGENMEYER**Title:** VILLAGE CLERK/TREASURER**Office Address:**500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913**Telephone:** (608) 356 - 2516**Fax Number:** (608) 356 - 2441**E-mail Address:** VILWESTBOO@BARABOO.COM

Individual or firm, if other than utility employee, preparing this report:

Name: MR DENNIS W. HANSON CPA**Title:****Office Address:** DENNIS W. HANSON, CPA207 SOUTH ST
DEFOREST, WI 53532**Telephone:** (608) 846 - 6930**Fax Number:****E-mail Address:** werwe@msn.com

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT DEMARS**Title:** SUPERINTENDENT**Office Address:**500 CEDAR
WEST BARABOO, WI 53913**Telephone:** (608) 356 - 2516**Fax Number:****E-mail Address:**

Name of utility commission/committee: WEST BARABOO UTILITY COMMITTEE

Names of members of utility commission/committee:SCOTT ALEXANDER, PRESIDENT
JAMES BOWERS, MEMBER
RAY GETSCHMAN, MEMBER
GEORGE GOGUE, MEMBER
ANDREW MITCHELL, MEMBER
CHRISTOPHER NEILSEN, MEMBER
TERRY SPENCER, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 6/25/1959**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	329,953	338,923	1
Operating Expenses:			
Operation and Maintenance Expense (401)	222,647	251,009	2
Depreciation Expense (403)	17,468	16,174	3
Amortization Expense (404)	0		4
Taxes (408)	25,256	25,174	5
Total Operating Expenses	265,371	292,357	
Net Operating Income	64,582	46,566	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	64,582	46,566	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,545	7,382	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,545	7,382	
Total Income	68,127	53,948	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,127	53,948	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,356	20,510	13
Amortization of Debt Discount and Expense (428)	482	481	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	16,291	12,971	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	40,129	33,962	
Net Income	27,998	19,986	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,042	62,687	19
Balance Transferred from Income (433)	27,998	19,986	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	75,818	75,631	22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(40,778)	7,042	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Bank Account and CD	3,545	4
Total (Acct. 419):	3,545	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Write off Fire Protection Charge	75,818	9
Total (Acct. 435)--Debit:	75,818	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	177,962	0	151,991	0	329,953	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	662				662	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	177,300	0	151,991	0	329,291	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,494,788	1,393,048	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	182,935	172,972	2
Net Utility Plant	1,311,853	1,220,076	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	51,491	67,566	7
Total Other Property and Investments	51,491	67,566	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,776	17,146	8
Temporary Cash Investments (132)	1,974	18,375	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	40,439	39,926	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	27,214	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	60,189	102,661	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,861	7,343	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	206,668	223,697	20
Total Deferred Debits	213,529	231,040	
Total Assets and Other Debits	1,637,062	1,621,343	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	593,206	504,658	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(40,778)	7,042	23
Total Proprietary Capital	552,428	511,700	
LONG-TERM DEBT			
Bonds (221)	480,000	500,000	24
Advances from Municipality (223)	206,498	219,791	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	686,498	719,791	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	24,557	31,489	28
Payables to Municipality (233)	1,339		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,815	12,383	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	41,711	43,872	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	356,425	345,980	38
Total Liabilities and Other Credits	1,637,062	1,621,343	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,227,082	267,706	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,227,082	267,706	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	93,410	89,525	0	0	9
Total Accumulated Provision	93,410	89,525	0	0	
Net Utility Plant	1,133,672	178,181	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	86,265	86,707			172,972	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,814	3,654			17,468	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	836	(836)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,650	2,818	0	0	17,468	13
Debits during year						14
Book cost of plant retired	7,505				7,505	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,505	0	0	0	7,505	19
Balance End of Year	93,410	89,525	0	0	182,935	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.26%	1.06%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water MRB	481	428	6,861	1
Total			6,861	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	504,658	1
Changes during year (explain):		
Plant Additions Financed By Municipality	88,548	2
Balance end of year	593,206	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	02/11/1996	03/01/2012	5.00%	480,000	1
Total Bonds (Account 221):				480,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan 02	07/11/1994	03/15/2014	5.00%	178,402	1
State Trust Fund Loan 01	08/17/1981	03/15/2005	8.00%	28,096	2
Total for Account 223				206,498	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,501	2
Charged electric department expense		3
Charged sewer department expense	2,755	4
Other (explain):		
NONE		5
Total Accruals and other credits	25,256	
Taxes paid during year:		
County, state and local taxes	20,662	6
Social Security taxes	4,113	7
PSC Remainder Assessment	481	8
Other (explain):		
NONE		9
Total payments and other debits	25,256	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	6,381	23,356	23,425	6,312	1
Subtotal	6,381	23,356	23,425	6,312	
Advances from Municipality (223)					
State Trust Fund Loan 01	2,100	2,214	2,634	1,680	2
State Trust Fund Loan 02	3,902	14,077	10,156	7,823	3
Subtotal	6,002	16,291	12,790	9,503	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	12,383	39,647	36,215	15,815	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	184,732			161,248		345,980	1
Add credits during year:							
For Services	1,500			2,360		3,860	2
For Mains	5,185					5,185	3
Other (specify):							
Hydrants	1,400					1,400	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	192,817	0	0	163,608	0	356,425	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Tower Reserve Acct	51,491	3
Total (Acct. 125):	51,491	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,503	5
Electric		6
Sewer (Regulated)	21,936	7
Other (specify):		
NONE		8
Total (Acct. 142):	40,439	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Utility Investment in City of Baraboo Treatment Plant	206,668	15
Total (Acct. 183):	206,668	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Net Amount Due Municipality	1,339	16
Total (Acct. 233):	1,339	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,177,382	0	266,536	0	1,443,918	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	89,837	0	88,116	0	177,953	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	188,774	0	162,428	0	351,202	6
Other (specify):					0	7
Average Net Rate Base	898,771	0	15,992	0	914,763	
Net Operating Income	57,459	0	7,123	0	64,582	8
Net Operating Income as a percent of						
Average Net Rate Base	6.39%	N/A	44.54%	N/A	7.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	548,932	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(16,868)	3
Other (Specify):		4
Total Average Proprietary Capital	532,064	
Net Income		
Net Income	27,998	5
Percent Return on Proprietary Capital	5.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Connie Road Project
Rockey's Extension Project

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the West Baraboo Municipal Water Sewer Utility for the year 1997. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. I have not audited nor reviewed the accompanying Report, and do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Dennis W. Hanson
Certified Public Accountant
DeForest Wisconsin
March 30, 1998

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

Interest Accrued includes following adjustments to correct year end accrual:

STFL 02 \$4,195

MRB \$4,148

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183: Utility investment in City of Baraboo treatment plant. Costs amortized over 20 year period per instructions from Norm Young of PSC, February 24, 1982. Reference: Utility letter to PSC, dated February 20, 1989.

Identification and Ownership (Page iv)

December 10, 1998

Mrs. Mary Klingenmeyer, Village Clerk/Treasurer
West Baraboo Municipal Water and Sewer Utility
500 Cedar Street
Post Office Box 261
West Baraboo, WI 53913-0261

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-6370-JPL

Dear Mrs. Klingenmeyer:

Paragraph No. 2 of our letter dated October 17, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 1.77 percent, to be effective on January 1, 1997. The revised rate of 1.77 percent was not used during 1997, rather the old rate of 1.26 percent was used as reported on page F-7, line 22, column (b). Please note that the revised composite depreciation rate of 1.77 percent should be used beginning in 1998. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\West Baraboo.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	177,015	1
Total Sales of Water	177,015	
Other Operating Revenues		
Forfeited Discounts (470)	285	2
Other Water Revenues (474)	662	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	947	
Total Operating Revenues	177,962	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,745	5
General Operating Expenses (680-690)	39,443	6
Total Operation and Maintenance Expenses	84,188	
Other Operating Expenses		
Depreciation Expense (403)	13,814	7
Amortization Expense (404)		8
Taxes (408)	22,501	9
Total Other Operating Expenses	36,315	
Total Operating Expenses	120,503	
NET OPERATING INCOME	57,459	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	10	1
Commercial	1	6	66	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	7	76	
Metered Sales to General Customers (461)				
Residential	436	21,842	57,757	4
Commercial	73	18,324	37,002	5
Industrial	3	1,825	3,142	6
Total Metered Sales to General Customers (461)	512	41,991	97,901	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		75,818	8
Other Sales to Public Authorities (464)	19	1,447	3,220	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	534	43,445	177,015	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	75,818	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	75,818	
Forfeited Discounts (470):		
Customer late payment charges	285	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	285	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	662	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	662	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,456	1
Purchased Water (610)	33,850	2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)		4
Supplies and Expenses (640)	3,439	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	44,745	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	19,426	8
Office Supplies and Expenses (681)	4,121	9
Outside Services Employed (682)	1,270	10
Insurance Expense (684)	4,000	11
Employees Pensions and Benefits (686)	9,869	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	757	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	39,443	
Total Operation and Maintenance Expenses	84,188	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,662	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		471	2
Net property tax equivalent		20,191	
Social Security	Payroll Percentage	2,056	3
PSC Remainder Assessment	Revenue Percentage	254	4
Other (specify): NONE			5
Total tax expense		22,501	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209610				3
County tax rate	mills		4.696170				4
Local tax rate	mills		5.978970				5
School tax rate	mills		10.881790				6
Voc. school tax rate	mills		1.557930				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.324470				10
Less: state credit	mills		2.059280				11
Net tax rate	mills		21.265190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.978970				14
Combined School Tax Rate	mills		12.439720				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.418690				17
Total Tax Rate	mills		23.324470				18
Ratio of Local and School Tax to Total	dec.		0.789672				19
Total tax net of state credit	mills		21.265190				20
Net Local and School Tax Rate	mills		16.792533				21
Utility Plant, Jan. 1	\$	1,127,682	1,127,682				22
Materials & Supplies	\$	0					23
Subtotal	\$	1,127,682	1,127,682				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,127,682	1,127,682				26
Assessment Ratio	dec.		0.992840				27
Assessed Value	\$	1,119,608	1,119,608				28
Net Local & School Rate	mills		16.792533				29
Tax Equiv. Computed for Current Year	\$	18,801	18,801				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,662					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,689		24
Structures and Improvements (341)	575		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			14,689 24
Structures and Improvements (341)			575 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	351,542		26
Transmission and Distribution Mains (343)	597,039	81,193	27
Fire Mains (344)			28
Services (345)	61,321	4,324	29
Meters (346)	47,478	4,726	30
Hydrants (348)	46,258	13,090	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,118,902	103,333	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	765		35
Computer Equipment (372.1)	2,304		36
Transportation Equipment (373)	175		37
Other General Equipment (379)	5,536	3,572	38
Other Tangible Property (390)			39
Total General Plant	8,780	3,572	
Total utility plant in service directly assignable	1,127,682	106,905	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,127,682	106,905	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			351,542	26
Transmission and Distribution Mains (343)	2,200		676,032	27
Fire Mains (344)			0	28
Services (345)			65,645	29
Meters (346)	4,163		48,041	30
Hydrants (348)	1,142		58,206	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,505	0	1,214,730	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			765	35
Computer Equipment (372.1)			2,304	36
Transportation Equipment (373)			175	37
Other General Equipment (379)			9,108	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	12,352	
Total utility plant in service directly assignable	7,505	0	1,227,082	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	7,505	0	1,227,082	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	4,050			4,050	3
April				0	4
May				0	5
June	12,988			12,988	6
July				0	7
August				0	8
September	15,676			15,676	9
October				0	10
November				0	11
December	11,654			11,654	12
Total for year	44,368	0	0	44,368	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				44,368	16
Less: Water sold				43,445	17
Losses and unaccounted for				923	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: City of Baraboo					27
Point of Delivery: West Baraboo					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1991		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	162		10
Total capacity in gallons	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	4,146		1,100	(1,046)	2,000
M	D	4.000	150	105			255
M	D	6.000	27,354	1,828			29,182
M	D	8.000	11,310				11,310
M	D	10.000	1,372				1,372
M	D	12.000	2,658				2,658
Total Within Municipality			46,990	1,933	1,100	(1,046)	46,777
Total Utility			46,990	1,933	1,100	(1,046)	46,777

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	282				282		1
M	1.000	144	4			148		2
M	1.250	3				3		3
M	1.500	7				7		4
M	2.000	5				5		5
M	6.000	1				1		6
Total Utility		442	4	0	0	446	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	499	50	47	(6)	496	8	1
0.750	5				5		2
1.000	13	1			14		3
1.500	6				6		4
2.000	13				13		5
Total:	536	51	47	(6)	534	8	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	436	42	1	15		2	496	1
0.750		5					5	2
1.000		13		1			14	3
1.500		5		1			6	4
2.000		8	2	2		1	13	5
Total:	436	73	3	19	0	3	534	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	81	4	2		83	2
Total Fire Hydrants	81	4	2	0	83	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	186
Number of distribution valves operated during year:	186

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Variances in accts 600 and 680 due to re-classification of salary costs.
Acct 610, decreased in purchased water
Acct 650, utility incurred no repair cost during 1997.

Water Utility Plant in Service (Page W-08)

Accounts 343 & 348: Additions for Connie Road and Rockey's projects.

Sources of Water Supply - Ground Waters (Page W-11)

Purchase water from City of Baraboo

Water Mains (Page W-15)

Water mains municipal financed unless part of assessment district under statute 66.60 or property owner requests additional installation.
Assessment made on a per lot basis. Deferred assessment interest rate 10% annually.

Adjustment for decrease of 1046 feet 2" main to agree with utility records.

Water Services (Page W-16)

If cost of water service collected through assessment, actual average cost assessed to property.

If not assessed, charge per Schedule CZ-1, 4 services added per this method.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	151,572	1
Total Sewage Operating Revenues	151,572	
Other Operating Revenues		
Forfeited Discounts (631)	419	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	419	
Total Operating Revenues	151,991	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	79,441	8
Maintenance Expenses (831-834)	12,521	9
Customer Accounting & Collection Expenses (840-843)	14,016	10
Administrative and General Expenses (850-857)	32,481	11
Total Operation and Maintenance Expenses	138,459	
Other Operating Expenses		
Depreciation Expense (403)	3,654	12
Amortization Expense (404)		13
Taxes (408)	2,755	14
Total Other Operating Expenses	6,409	
Total Operating Expenses	144,868	
NET OPERATING INCOME	7,123	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	436	21,842	86,623	5
Commercial Revenues	73	18,324	60,786	6
Industrial Revenues				7
Revenues from Public Authorities	19	1,447	4,163	8
Total Measured Service to General Customers (622)	528	41,613	151,572	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	528	41,613	151,572	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Forfeited Discounts	419	1
Total Customers Forfeited Discounts (631)	419	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	79,441	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	79,441	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	12,521	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	12,521	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	14,016	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	14,016	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	13,441	19
Office Supplies and Expenses (851)	3,665	20
Outside Services Employed (852)	495	21
Insurance Expense (853)	4,000	22
Employees Pensions and Benefits (854)	9,869	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	1,011	25
Rents (857)		26
Total Administrative and General Expenses	32,481	
Total Operation and Maintenance Expenses	138,459	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	Payroll Percentage	2,056	1
Local and School Tax Equivalent on Meters Charged by Water Department		471	2
PSC Remainder Assessment		228	3
Other (specify): NONE			4
Total tax expense		2,755	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	669		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	18,108	1,368	6
Collecting Mains and Accessories (313)	241,927		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	260,704	1,368	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			669	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			19,476	6
Collecting Mains and Accessories (313)			241,927	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	262,072	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	193		31
Computer Equipment (372.1)	2,304		32
Transportation Equipment (373)	175		33
Other General Equipment (379)	1,990	972	34
Other Tangible Property (390)			35
Total General Plant	4,662	972	
Total utility plant in service directly assignable	265,366	2,340	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	265,366	2,340	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	265,366	2,340	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			193 31
Computer Equipment (372.1)			2,304 32
Transportation Equipment (373)			175 33
Other General Equipment (379)			2,962 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	5,634
Total utility plant in service directly assignable	0	0	267,706
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	267,706
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	0	0	267,706

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	344	5			349	207	1
Sewer	6.000	2				2		2
Total Utility		346	5	0	0	351	207	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
6.000	16				16
8.000	33,731				33,731
10.000	1,094				1,094
12.000	241				241
Total Utility	35,082	0	0	0	35,082

1

2

3

4

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-09)

Cost of new services:

If collected through assessment, actual average cost charged to property owner. 1 service added through this method.

Schedule CZ-1 charge used for 4 services added
